



**Date:** 21 November 2016  
**To:** Village Board of Trustees  
**From:** Margaret Wilber, Treasurer  
**Re:** 2017 Budget

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We respectfully present the 2017 Village of Slinger budget to be approved by the Village Board after the Public Hearing scheduled for November 21, 2016. Special thanks go to the Village Board members, Department Heads and Village Staff who spent a great deal of time creating, reviewing and revising the draft budgets.

Some of the items to be highlighted in this document are:

- ❖ **Proposed Levy:** This year's budget presents a unique opportunity for the Village as it is the first budget drafted after the termination of Tax Increment Finance District (TID) #3. TID #3's closure enabled the Village to restore over 26% to the tax base that supports the levy and allowed for a 13.137% addition to the levy itself. Combined with the other increases allowed under current levy limit regulation, the proposed levy for 2017 is \$2,812,853. This represents an increase of 17.1% over the 2016 levy.
- ❖ **Adopted Mill Rate:** Even with the above-mentioned levy increase, the proposed mill rate represents a decrease of \$1.01 per thousand or 14.6%, from \$6.94/thousand to \$5.93/thousand. This again is due to the way TID #3's termination affects the levy. Even though the allowed levy increase was significant, the added tax base was double that amount resulting in a lower overall tax rate.
- ❖ **Expenditure Restraint:** The Village's qualification for funding under the State's Expenditure Restraint Program (ERP) was another unusual situation this year. Under previous circumstances, the closure of TID #3 would have had little or no effect on our ability to earn ERP funds since it is the Village's intent to use most of the levy increase to fund long-needed capital improvement projects. Unfortunately, in 2016 the Department of Revenue changed its method for calculating expense allocations and we did not meet the criteria for ERP funding for 2017. The Village will make every effort to resume qualification for this program in future budgets.
- ❖ **Utility Rates:** The 2017 budgets for Slinger Utilities result in no rate increase for the Electric, Water and Stormwater Utilities, although it is anticipated that a rate increase may still be needed in 2017 for the Electric Utility's territory acquisition project. The Sewer Utility had to implement a rate increase of 10% in order to meet working capital requirements associated with the Clean Water Fund loans used to finance the 2009 Wastewater Treatment Plant upgrades.

A handwritten signature in cursive script, appearing to read "M. M. Wilber", written over a horizontal line.

M. Margaret Wilber  
Treasurer/Deputy Clerk

**Village of Slinger  
Proposed 2017 Budget Schedule**

<b>August 8, 2016</b>	Preliminary Board Discussion on Budget
<b>August 11, 2016</b>	Development Packets distributed to Department Heads
<b>August 26, 2016</b>	Department Heads submit budget drafts to Administrator and Treasurer.
<b>August 29 – September 1, 2016</b>	Review meetings are held.
<b>September 6, 2016</b>	Police Department – Fund 10 Capital Equipment – Fund 55 Other Public Safety – Fund 10
<b>September 19, 2016</b>	Library – Fund 23 Special Funds – Fund 21 and 29 TID/RDA – Funds 504, 505 and 54
<b>October 3, 2016</b>	Electric Utility – Fund 70 Water Utility – Fund 71 Sewer Utility – Fund 72 Stormwater Utility – Fund 77
<b>October 17, 2016</b>	Public Works – Fund 10 Parks, Recreation & Forestry – Fund 22 Capital Projects – Fund 50
<b>October 28, 2016</b>	Send Budget Hearing Notice to Paper For November 4 <sup>th</sup> Publication
<b>November 7, 2016</b>	Central Equipment – Fund 75 Central Services – Fund 76 Debt Service – Fund 40 General Government – Fund 10
<b>November 21, 2016</b>	Public Hearing on 2017 Annual Budget for Village and Utilities

# RESOLUTION NO. 11-01-16

## A Resolution to Adopt the 2017 Budget for the Village of Slinger.

WHEREAS, for the operation of the Village of Slinger, it is required to adopt an Annual Budget, and

WHEREAS, the 2017 Annual Budget is being adopted by the Village Board of the Village of Slinger prior to December 15, 2016.

WHEREAS, The Village of Slinger 2017 Budget as adopted includes expenditures for Depreciation.

NOW, THEREFORE, BE IT RESOLVED, that the Village Board of the Village of Slinger adopt the 2017 Budget as follows for reporting to the State of Wisconsin:

2017 Proposed Budget					
General	2015	2016	2016	2017	%
Revenues:	Actual	Amended Budget	Projected Year-End	Proposed Budget	Change
Taxes:					
Gen. Property Taxes	1,785,121	1,843,257	1,843,257	2,197,565	19.22%
Other Taxes	370,439	360,785	361,895	363,895	0.86%
Intergovernmental	368,305	372,480	373,082	315,980	-15.17%
Licenses & Permits	224,186	209,300	282,106	261,000	24.70%
Fines/Forfeits & Penalties	75,564	94,000	102,203	96,000	2.13%
Public Charges for Service	160,979	105,864	120,888	168,750	59.40%
Misc Revenues	39,574	50,000	71,072	55,000	10.00%
Other Financing Sources	24,719	6,989	380,942	33,115	373.82%
<b>TOTAL REVENUE:</b>	<b>3,048,887</b>	<b>3,042,675</b>	<b>3,535,445</b>	<b>3,491,305</b>	<b>14.74%</b>
Reserve Balance Applied	0	75,517	0	0	-100.00%
<b>Total Rev &amp; Res. Bal. Appl.</b>	<b>3,048,887</b>	<b>3,118,192</b>	<b>3,535,445</b>	<b>3,491,305</b>	<b>11.97%</b>
<b>Expenditures:</b>					
Contingency	1,617	22,664	0	40,000	76.49%
Gen. Government	578,437	667,463	598,161	280,003	-58.05%
Public Safety	1,930,563	1,962,430	1,912,135	2,034,386	3.67%
Public Works, Parks & Forestry	681,889	746,407	725,984	1,020,378	36.71%
Health & Human Services	1,348	796	796	1,538	93.22%
Conservation & Development	29,359	42,000	22,936	115,000	173.81%
Debt Services (transfer)	1,496,261	184,704	184,704	0	-100.00%
<b>Total Expenditures</b>	<b>4,719,474</b>	<b>3,626,464</b>	<b>3,444,716</b>	<b>3,491,305</b>	<b>-3.73%</b>

**All Governmental & Property Funds Combined**

	Projected Fund Bal. 1/1/17	2017 Total Revenue	2017 Total Exp	Fund Bal. 12/31/17	Prop. Tax Cont.
General Fund	2,727,151	3,491,305	3,491,305	2,727,151	2,197,565
Parks & Recreation	172,821	359,358	357,747	174,432	144,958
Library	467,909	343,589	342,472	469,026	156,000
Debt Service	14,065	250	50	14,265	0
Special Revenues	82,335	31,885	51,049	63,171	0
Capital Projects	110,267	319,130	68,930	360,467	314,330
Enterprise Funds	30,401,470	7,291,617	7,284,501	30,408,586	0
Internal Services	4,017,412	895,726	885,695	4,027,443	0
<b>TOTAL</b>	<b>37,993,430</b>	<b>12,732,860</b>	<b>12,481,749</b>	<b>38,244,541</b>	<b>2,812,853</b>

**Summary of 2016 Tax Levy**

	2015 Levy to fund 2016 Budget	2016 Levy to fund 2017 Budget	\$ Change	% Change
General Fund	1,843,257	2,197,565	354,308	19.22%
Parks & Recreation	249,431	144,958	-104,473	-41.88%
Library Fund	142,090	156,000	13,910	9.79%
Debt Fund	0	0	0	0.00%
Capital Projects & Equipment	167,400	314,330	146,930	87.77%
<b>Total Tax Levy</b>	<b>2,402,178</b>	<b>2,812,853</b>	<b>410,675</b>	<b>17.10%</b>

The Village of Slinger's Outstanding General Obligation Debt as of 12-31-16 will be at \$3,625,000.

ADOPTED this 21<sup>st</sup> day of November, 2016

RESOLUTION NO. 11-02-16

A Resolution to Adopt the 2017 Budget and Rates for the Village of Slinger Sewer Utility.

WHEREAS, for the coherent operation of the Village of Slinger Sewer Utility, it is required to adopt an Annual Budget and Rates for the Sewer Utility,

WHEREAS, the Village Board of the Village of Slinger is required to adopt an Annual Budget and Sewer Utility Rates prior to November 30, 2016,

WHEREAS, The Village of Slinger Sewer Utility 2017 Budget as adopted will comply with all requirements of the Village Code,

NOW, THEREFORE, BE IT RESOLVED, that the Village Board of the Village of Slinger adopt the 2017 Budget and the Sewer Utility rates as follows:

**2017 Proposed Budget  
Slinger Sewer Utility**

	<b>2016 Budget</b>	<b>2016 Revenues as of 07/31/16</b>	<b>2017 Proposed Budget</b>
<b>Revenues:</b>			
Metered Sales	1,170,750	565,529	1,191,800
Other Operating Revenue	196,440	175,002	232,000
Non-Operating Revenue & Contributions	3,000	15,255	10,000
Surplus Applied	0	0	0
<b>TOTAL REVENUE:</b>	1,370,190	755,786	1,433,800

	<b>2016 Budget</b>	<b>2016 Expenditures as of 07/31/16</b>	<b>2017 Proposed Budget</b>
<b>Expenditures:</b>			
Operating Expenses	399,276	200,887	397,230
Maintenance Expenses	85,000	35,799	93,000
Customer Accounting	4,071	796	0
Administrative & General	193,700	114,950	254,620
Depreciation Expense	516,403	525,636	525,636
Taxes	11,833	7,150	14,454
Outlay/Surplus	0	0	0
Debt Service	153,547	53,404	145,599
Apportionment of Income	0	0	0
<b>Total Expenditures</b>	1,363,830	938,622	1,430,539

<b>RATES:</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Extraterritorial	7.77 (per 1000 gal)	8.16 (per 1000 gal)	8.98 (per 1000 gal)
	9.71 (per 1000 gal)	10.20 (per 1000 gal)	11.22 (per 1000 gal)
per REC			
(Residence Equivalent	5.90/month	6.20/month	6.82/month
Charge)			
Extraterritorial per REC	7.40/month	7.77/month	8.55/month

NOTE: Outlay in budgeted amounts do not include contributed and replacement fund expenditures.

ADOPTED this 21<sup>st</sup> day of November 2016.

RESOLUTION NO. 11-03-16

A Resolution to Adopt the 2017 Budget and Rates for the Village of Slinger Stormwater Utility.

WHEREAS, for the coherent operation of the Village of Slinger Stormwater Utility, it is required to adopt an Annual Budget and Rates for the Stormwater Utility;

WHEREAS, the Village Board of the Village of Slinger is required to adopt an Annual Budget and Stormwater Utility Rates in accordance with Village Ordinance 15.07(A);

WHEREAS, The Village of Slinger Stormwater Utility 2017 Budget as adopted will comply with all requirements of the Village Code;

NOW, THEREFORE, BE IT RESOLVED, that the Village Board of the Village of Slinger adopt the 2017 Budget and the Stormwater Utility rates as follows:

**2017 Proposed Budget  
Slinger Stormwater Utility**

	<b>2016 Budget</b>	<b>2016 Revenues as of 07/31/16</b>	<b>2017 Proposed Budget</b>
<b>Revenues:</b>			
Stormwater Fees	215,000	110,049	225,000
Other Operating Revenue	0	32	0
Non-Operating Revenue & Contributions	87,323	16,468	2,800
Surplus Applied	61,468	0	32,317
<b>TOTAL REVENUE:</b>	363,791	126,549	260,117

	<b>2016 Budget</b>	<b>2016 Expenditures as of 07/31/16</b>	<b>2017 Proposed Budget</b>
<b>Expenditures:</b>			
Operating Expenses	152,117	53,015	32,408
Maintenance Expenses	15,000	5,268	15,000
Administrative & General	58,947	31,516	63,383
Depreciation Expense	137,688	147,294	147,294
Taxes	1,836	945	1,837
Outlay/Surplus	0	0	0
Debt Service	0	94,543	0
<b>Total Expenditures</b>	365,588	332,581	259,922

<b>RATES:</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Per ERU (Equivalent Runoff Unit)	\$47.70	\$50.00	\$50.00

ADOPTED this 21<sup>st</sup> day of November 2016.



RESOLUTION NO. 11-04-16  
A Resolution to Adopt a Village Tax Levy

WHEREAS, Wisconsin Statutes 61.46 requires the Village to adopt a Resolution before December 15th of each year determining the amount of Village Taxes to be levied and assessed on taxable property in the Village of Slinger;

WHEREAS, the Village Board has adopted a budget for the year 2017;

WHEREAS, included in this budget was the amount to be collected for the General Fund, Debt Fund, Library Fund, Equipment Fund, Capital Projects Fund and Parks & Recreation,

WHEREAS, the Village has also been notified by other taxing districts with taxing authority in the Village of Slinger of the amount to be collected on taxable property in the Village of Slinger;

NOW, THEREFORE, BE IT RESOLVED, that the Village of Slinger adopts the tax rate on the total assessed value of \$477,516,858.00 as follows.

<b>Jurisdiction</b>	<b>Levy Limit</b>	<b>Eq Val TID Out</b>	<b>Interim Rate</b>	<b>Eq Val with TID</b>	<b>Amount to be Levied</b>	<b>Increment</b>
<b>Village</b>	\$2,812,853.00	\$497,262,500.00	0.005656676	\$500,284,300.00	\$2,829,946.34	\$17,093.34
<b>Tax Levy</b>	<b>2017</b>	<b>2016</b>	<b>Change</b>			
<b>Village</b>	5.93	6.94	-1.01			

**Assessed Value**      \$477,516,858.00

ADOPTED this 21<sup>st</sup> day of November, 2016.